

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Sixty-First Omnibus Objection**

## Exhibit A Page 2 of 3

## Four Hundred Sixty-First Omnibus Objection

## Exhibit A - Claims to Be Partially Disallowed

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	COOP AHORRO Y CREDITO LAS PIEDRAS PO BOX 414 LAS PIEDRAS, PR 00771-0414	49939	Commonwealth of Puerto Rico	Unsecured	\$1,814,003.50	Commonwealth of Puerto Rico	Unsecured	\$556,500.00
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Aqueduct and Sewer Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant asserts, in part, liability based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.								
2	GOODMAN, JANE 29 WOODS LANE ROSLYN, NY 11576	64652	Commonwealth of Puerto Rico	Unsecured	\$10,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Another portion will remain at the Commonwealth.								
3	MORALES, RAFAEL 342 CALLE SAN LUIS, STE 201 SAN JUAN, PR 00920	1974	Puerto Rico Sales Tax Financing Corporation (COFINA)	Unsecured	\$85,000.00	Commonwealth of Puerto Rico	Unsecured	\$30,000.00
Reason: Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that are associated with an entity, Puerto Rico Conservation Trust Fund, that is not a Title III Debtor and is not guaranteed by the Commonwealth. Another portion will remain at the Commonwealth.								

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## Four Hundred Sixty-First Omnibus Objection

## Exhibit A - Claims to Be Partially Disallowed

ASSERTEDMODIFIED

	NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
4	MORO ROMERO, JULIO PO BOX 1520 MOCA, PR 00676	16716	Commonwealth of Puerto Rico	Secured	\$1,000,000.00*	Commonwealth of Puerto Rico	Secured	\$1,000,000.00*
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Finance Corporation which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant purports to assert, in part, liability associated with bond(s) issued by ERS, which is duplicative of the master proof of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant asserts liability, in part, based on an alleged ownership of GDB Bonds that were subject to the Qualifying Modification, which provided for the issuance of new securities in exchange for the cancellation of the GDB Bonds and the extinguishment of the Commonwealth's guarantee of certain GDB Bonds, and thus the Commonwealth is no longer liable for these claims. Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Claimant asserts investments, in part, in one or more mutual funds that in turn may have invested in bonds issued by the Commonwealth. The claim thus seeks recovery for an amount for which the Commonwealth is not liable because the claimant is not a "creditor" of the Commonwealth and lacks standing to assert this derivative claim. Claim purports to assert liability, in part, based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Commonwealth of Puerto Rico is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Another portion will remain at the Commonwealth.								
5	SIMON BARRIERA AND DORIS PEREZ URB. CONSTANCIA #3035 CALLE SOLLER PONCE, PR 00717	8982	Commonwealth of Puerto Rico	Secured	\$170,000.00	Commonwealth of Puerto Rico	Secured	\$150,000.00
Reason: Proof of claim seeks, in part, recovery for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Another portion will remain at the Commonwealth.								
6	ZISKIND, BARBARA 1 CALVIN CIRCLE APT B401 EVANSTON, IL 60201-1942	4489	Commonwealth of Puerto Rico	Unsecured	\$51,576.04	Commonwealth of Puerto Rico	Unsecured	\$51,576.04
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Convention Center District Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claim also purports to assert, in part, liability based on an alleged ownership of COFINA Bonds, and thus seeks recovery for amounts for which the Puerto Rico Sales Tax Financing Corporation is not liable because the claims were (1) compromised and settled pursuant to the Settlement Order, and (2) released and discharged in accordance with the Plan and Amended Confirmation Order. Another portion will remain at the Commonwealth.								
TOTAL					\$3,130,579.54*	TOTAL		\$1,798,076.04*